Attn: Consumers who wish to file a claim against Smith and Merritt Institute

Acentus Consulting Group, LLC and College Partnership Inc., have been forced into involuntary bankruptcy through the federal bankruptcy court in Salt Lake City, Utah. Acentus was the company that made all sales of Smith and Merritt Institute products. College Partnership Inc bought out Acentus and Smith and Merritt in December 2006.

Any consumer who was promised a refund by Smith and Merritt Institute and did not receive it, or who feels they are owed a refund for a canceled coaching program, may file a claim with the bankruptcy court and may be able to recover a portion of those losses if assets are located and taken by the bankruptcy trustee.

To file a claim, go on the Internet to www.utb.uscourts.gov and place your cursor on the "forms" button. Two choices will appear below that button. Click on the "current forms" selection and a page of form listings will appear. Scroll down the page and look on the left column for Proof of Claims B10 (eff. 4-1-2007) and click on that form. The form will appear and can be printed out and then completed by you.

On the top of the form just put the word "Utah" on the line for District. On the second line write, "Acentus Consulting Group and College Partnership Inc", on the Name of Debtor line. The bankruptcy case number is 07-23465GEC. Then complete the rest of the form as appropriate. Mail the forms to:

Frank E Moss Courthouse 350 South Main St. #310 Salt Lake City UT 84101

Should you have any questions about the bankruptcy or forms, call the court directly at 801-524-6687.

At this point there is no guarantee of what funds may be recovered to be shared among all creditors. The investigation into the companies by this Division is continuing and all effort is being made to resolve consumer complaints.